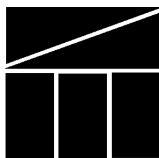


***Instructions for Updating  
Nongeneral Fund  
Revenue Estimates***



**Virginia Department of Planning and Budget  
October 16, 2000**

## Overview

Two spreadsheets have been provided for agency use in developing the six-year nongeneral fund revenue estimates. These spreadsheets are identified as “NgfPart1.xls” and “NgfPart2.xls.” Both spreadsheets are available on DPB’s web site ([www.dpb.state.va.us](http://www.dpb.state.va.us)) by clicking on the “Forms and Instructions” button. Agencies should complete these spreadsheets and submit them to ([budget@dpb.state.va.us](mailto:budget@dpb.state.va.us)). However, **agencies should not make changes to the spreadsheets’ formatting.** Agencies’ submissions will be merged into a large database and transmitted to the Department of Accounts for entry into CARS. These spreadsheets have been formatted to facilitate this transmission.

Agencies should save an electronic copy of the revised spreadsheets before submitting them to DPB. The agencies’ copies will serve as backup for validation purposes. **In addition, agencies should provide their DPB budget analysts with a separate explanation for any assumptions used to calculate their nongeneral fund revenue estimates.**

Note: Institutions of higher education must develop estimates for only fiscal years 2001 and 2002 revenue. All other agencies should report a revised estimate for fiscal years 2001 through 2006.

## Preparing the Nongeneral Fund Revenue Estimates

An example of a complete agency submission for fiscal year 2001 has been attached to these instructions (Attachments A & B). In the first example spreadsheet, the agency has provided estimates for nongeneral fund revenues for fiscal years 2001 through 2006 (adjusted for 2000 General Assembly Actions). In the second spreadsheet, the agency has estimated its nongeneral fund balances for fiscal year 2001.

**NOTE: If any of your agency’s reported revenues are used to support capital projects, please show the amounts used for capital as a special note at the bottom of Attachment A (NgfPart1.xls).**

## Detailed Instructions for Updating the Spreadsheet

### Revenue Estimates for Fiscal Years 2001 to 2006 (Attachment A)

The “NgfPart1.xls” spreadsheet contains ten columns. The first four columns (columns A through D) are titled Revenue Title, Agency Code, Fund Detail, and Revenue Source Code. Entries should be made to the spreadsheet for each revenue source code used by an agency. Agencies should also ensure that the listed revenue source codes have been established for use in CARS (see CARS Revenue Source Codes Topic 60109, dated September 2000). If the title associated with a revenue source code does not accurately reflect its current use, then agencies should contact the Department of Accounts.

In the remaining columns (columns E through J), agencies should enter the nongeneral fund revenue estimate for each revenue source code listed in column A. For all agencies other than institutions of higher education, estimates are required for all fiscal years 2001 through 2006. At the bottom of each column, a formula will compute the revenue totals for each fiscal year.

**NOTE: Please DO NOT erase or edit the spreadsheet’s formulas** – Agencies may add new revenue source codes by inserting a new row anywhere other than the first or final row. The numbers will automatically be included in the totals. If a revenue source is eliminated, simply show zeroes for the revenue estimates for that source; the formulas will not be affected.

### Balances for FY 2001 (Attachment B)

The second spreadsheet (“NgfPart2.xls”) reports last fiscal year’s fund balances and projects year-end balances for the current fiscal year by major fund group. When completing this spreadsheet, the fund groups listed in Column C on Attachment A should be totaled and shown in this section.

Only one formula is used in this spreadsheet. This formula calculates the ending balance for each fund source. The sum of the total funds for each individual fund group should equal the Total Revenue shown in the first spreadsheet for fiscal year 2001. Update the second spreadsheet by completing the following steps:

**Ending balance 6/30/00.** For each fund group in FY 2001, copy the balance shown in the first column (“Ending Balance”) of the CARS 0402 Option A2 report “GLA#101, Cash with the Treasurer of Virginia,” dated 6/30/00.

**Appropriations -- Chapter 1073.** Show as a negative number the legislative appropriation for each **fund group** for FY 2001. Use Chapter 1073, 2000 Acts of Assembly.

**Appropriations -- FATS Action (Type G).** Show the total for any FATS transactions you have submitted or will submit to increase your nongeneral fund appropriation for FY 2001. This is entered as a negative number.

**Transfers to general fund.** Enter the amount from each fund group to be transferred into the general fund that is included in your nongeneral fund revenue total for the fiscal year. If statewide indirect costs have not been appropriated to your agency, then show these recoveries in the row labeled Transfers to the General Fund. If they have been appropriated, do not show them as transfers, but identify them in the revenue estimates. All transfers should be entered as negative numbers.

**Transfers to other agencies.** Enter any amount in each fund group that will be transferred to another agency as a negative number.

**Projected Ending Balance.** The spreadsheet will sum all the rows under each fund group to arrive at the projected ending balance for FY 2001. If the "Projected Ending Balance" is a negative number, you will need to submit a written explanation of why appropriations exceed revenue estimates.

## **Submitting the Nongeneral Fund Revenue Estimates**

Submit the updated spreadsheets to DPB by **October 31, 2000**.

(If you are using software other than EXCEL to develop your revenue estimates, please convert the file to an EXCEL format (.XLS) or a Lotus format (.WK) before sending it to DPB. This can be accomplished by either using a translate utility or the "Save As" option in your spreadsheet program.) **Send the updated spreadsheets to:** [budget@dpb.state.va.us](mailto:budget@dpb.state.va.us)

Example 1 - Attachment A

## 2001 Session - NGF Revenue Projections

### Revisions to the Six Year Revenue Forecast

<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
<i>Revenue Title</i>	<i>Agency Code</i>	<i>Fund Detail</i>	<i>Revenue Source Code</i>	<i>Revised Projected FY 2001</i>	<i>Projected FY 2002</i>	<i>Projected FY 2003</i>	<i>Projected FY 2004</i>	<i>Projected FY 2005</i>	<i>Projected FY 2006</i>
Private Donations, Gifts And Grants	402	0200	04000	6,000	6,000	6,000	6,000	6,000	6,000
Public Rock Oyster Tax	402	0223	01041	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous Revenues	402	0223	09060	75,000	75,000	75,000	75,000	75,000	75,000
Commercial Fishermen Registration Fee	402	0245	02108	450,000	450,000	450,000	450,000	450,000	450,000
Miscellaneous Licenses, Permits & Fees	402	0245	02199	25,000	25,000	25,000	25,000	25,000	25,000
Saltwater Recreational Fishing Licenses	402	0249	02152	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Interest From Other Sources	402	0249	07108	100,000	100,000	100,000	100,000	100,000	100,000
State Asset Forfeitures	402	0265	08101	5,000	5,000	5,000	5,000	5,000	5,000
Recovery Of Agcy G/F Ind Cost Of Grant/Cont Admin	402	0280	09070	70,000	70,000	70,000	70,000	70,000	70,000
Proceeds From Sale Of Surplus	402	0288	09999	3,000	3,000	3,000	3,000	3,000	3,000
Recovery Of Statewide Indirect Cost Grant/Cont Ad	402	1000	09071	1,000	1,000	1,000	1,000	1,000	1,000
Interjurisdictional Fisheries Act Of 1986	402	1000	11407	188,757	188,757	188,757	188,757	188,757	188,757
Coastal Zone Management Administration Awards	402	1000	11419	175,000	175,000	175,000	175,000	175,000	175,000
Unallied Science Programs	402	1000	11453	40,000	40,000	40,000	40,000	40,000	40,000
Chesapeake Bay Studies	402	1000	11457	335,000	335,000	335,000	335,000	335,000	335,000
Atlantic Coastal Act Program	402	1000	11474	147,000	147,000	147,000	147,000	147,000	147,000
Sport Fish Restoration	402	1000	15605	800,000	800,000	800,000	800,000	800,000	800,000
<b>TOTAL REVENUE</b>				<b>3,935,757</b>	<b>3,935,757</b>	<b>3,935,757</b>	<b>3,935,757</b>	<b>3,935,757</b>	<b>3,935,757</b>

Example 2 – Attachment B  
**2001 Session – NGF**  
**Revenue Projections**  
***Fund Group Balances***

**BALANCES FOR FY 2001:**

Total Fund Groups FY 2001	<b>0200</b>	<b>0300</b>	<b>0400</b>	<b>0500</b>	<b>0700</b>	<b>0900</b>	<b>1000</b>	<b>Funds Total</b>
<b>Total FY 2001 for Funds:</b>	2,249,000	0	0	0	0	0	1,686,757	3,935,757
*Ending Balance 6/30/00 (+)	3,188,022	0	0	0	0	0	156,258	3,344,280
Appropriations - Chapter 1073 (-)	-2,425,602	0	0	0	0	0	-1,680,757	-4,106,359
Appropriations-FATS-27 Actions (-)	-2,800,000	0	0	0	0	0	-150,000	-2,950,000
Transfers to General Fund (-)	0	0	0	0	0	0	0	0
Transfers to Other Agencies (-)	0	0	0	0	0	0	0	0
<b>Ending Balance 6/30/01</b>	<b>211,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,258</b>	<b>223,678</b>

\*CARS 0402 Option A2 as of 6/30/00  
 (GLA # 101)